--- 1/13th Pound - Series “C” - 155 x 15 mm. - scanned at 100% scale ---

The catalogue lists the 1/13th pound strips as follows:

RP-883 - 1/13th pound, *fine roulette*, with 4 mm. blue control numbers
RP-884 - 1/13th pound, *imperforate*, with 4 mm. blue control numbers

RP-942 - RP-884 overprinted **2-27** by Imperial Tobacco for the September 1939 Budget - imperforate
RP-973 - RP-889 mimeographed 1/13 by Macdonald Tobacco for the September 1939 Budget - imperforate
RP-1003 - RP-883 overprinted **2/27** by BABN for the September 1939 Budget - *fine roulette*
RP-1004† - RP-884 overprinted **2/27** by BABN for the September 1939 Budget - imperforate
RP-1017 - RP-884 overprinted **2/27** and TWO TWENTY-SEVENTHS / LB. TOBACCO by BABN for 1939 - imperforate

RP-1054 - RP-884 surcharged **2¢ / EXCISE / TAX** by Imperial Tobacco for the June 1942 Budget - imperforate
RP-1055† - RP-883 surcharged **2¢ / EXCISE / TAX** by Imperial Tobacco for the June 1942 Budget - *fine roulette*
RP-1111 - RP-884 stamped **2**ct / EXCISE / TAX by Tuckett Tobacco for the June 1942 Budget - imperforate
RP-1127 - RP-884 surcharged **2¢ / EXCISE TAX** by Tuckett Tobacco for the June 1942 Budget - a 3 mm figure
RP-1174 - RP-884 surcharged **2¢ / EXCISE / TAX** by BABN for the June 1942 Budget - imperforate
RP-1175 - RP-883 surcharged **2¢ / EXCISE / TAX** by BABN for the June 1942 Budget - *fine roulette*

RP-1260 - RP-1174 re-surcharged with **4¢** ■ by Imperial Tobacco for the March 1943 Budget - imperforate
RP-1261 - RP-1175 re-surcharged with **4¢** ■ by Imperial Tobacco for the March 1943 Budget - *fine roulette*
RP-1408 - RP-1174 re-surcharged with 4 mm **4C** plus XX and **1-18-E** by Tuckett Tobacco for 1943 - imperforate
RP-1409 - RP-1174 re-surcharged with 6 mm **4C** plus XX and **1-18-E** by Tuckett Tobacco for 1943 - imperforate

RP-1584 - RP-1174 re-surcharged with **4¢** plus three killers by BABN for the March 1943 Budget - imperforate
RP-1585† - RP-1175 re-surcharged with **4¢** plus three killers by BABN for the March 1943 Budget - *fine roulette*

RP-1650 - RP-884 surcharged **4¢ / EXCISE / TAX** by BABN for the March 1943 Budget - imperforate

RP-1693 - RP-1584 overprinted **1/10** by BABN for the March 1943 Budget - imperforate
RP-1693a - RP-1650 overprinted **1/10** by BABN for the March 1943 Budget - imperforate

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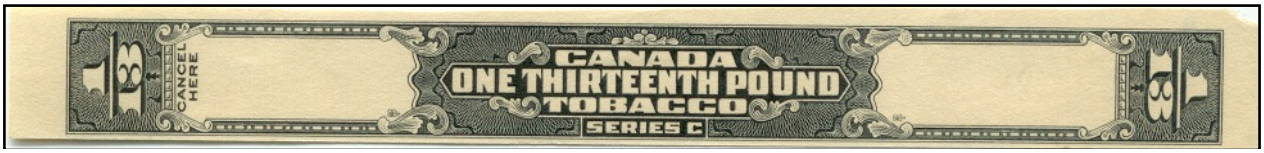
The collection also contains a *scissor-clipped* imperforate plate proof - **RP-884n**.



RP-884n - 1/13th pounds, the imperforate plate proof - scissor clipped from a sheet

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The first listed *dated* copy of the *imperforate* 1/13th pound strip **RP-884** was used by "Imperial Tobacco", Granby, in September 1935. The hidden letters "A-G" indicate that the die was approved in 1935. BABN reports that a plate contained 30 stamps – probably 3 x 10 impressions.

As can be seen in the following list, these 1/13th pound sheets were supplied as *imperforate* to "Imperial Tobacco", Granby, while the smaller companies purchased *fine roulette* sheets. All of the listed examples of the *fine roulette* 1/13th pound strip show undated roller cancellations.

RP-883 - 1/13th pounds, *fine roulette*, control **0912861**
Roller cancelled **10-50-E** by the "Ontario Tobacco Company", Toronto

RP-884 - 1/13th pounds, *imperforate*, control **0905643**
Coded **1-23-D / BFD** by "Imperial Tobacco", Granby, in November 1935

0034002		RP-883	1/13th pound, *fine roulette*, rollered **2-50-E**
0034035		RP-883	1/13th pound, *fine roulette*, rollered **2-50-E**
0034077		RP-883	1/13th pound, *fine roulette*, rollered **2-50-E**
0035167		RP-883	1/13th pound, *fine roulette*, rollered **2-50-E**
0363474		RP-883	1/13th pound, *fine roulette*, rollered **10-50-E**
0370199		RP-883	1/13th pound, *fine roulette*, rollered **2-50-E**
0475165	09/35	RP-884	1/13th pound, imperforate, rollered **1-23-D / CFC**
0513546	10/37	RP-883	1/13th pound, *fine roulette*, coded **1-18-E / 107**
0563212	09/35	RP-884	1/13th pound, imperforate, rollered **1-23-D / CFC**
0713416	10/35	RP-884	1/13th pound, imperforate, rollered **1-23-D / AFD**
0730068	10/35	RP-884	1/13th pound, imperforate, rollered **1-23-D / AFD**
0730079	10/35	RP-884	1/13th pound, imperforate, rollered **1-23-D / AFD**
0730080	10/35	RP-884	1/13th pound, imperforate, rollered **1-23-D / AFD**
0755419	10/35	RP-884	1/13th pound, imperforate, rollered **1-23-D / AFD**
0809137	10/35	RP-884	1/13th pound, imperforate, rollered **1-23-D / AFD**
0809153	10/35	RP-884	1/13th pound, imperforate, rollered **1-23-D / AFD**
0877098	11/35	RP-884	1/13th pound, imperforate, rollered **1-23-D / BFD**
0904986	11/35	RP-884	1/13th pound, imperforate, rollered **1-23-D / BFD**
0905643	11/35	RP-884	1/13th pound, imperforate, rollered **1-23-D / BFD**
0912861 ★		RP-883	1/13th pound, *fine roulette*, rollered **10-50-E**
0917723		RP-883	1/13th pound, *fine roulette*, rollered **10-50-E**
0937059	11/35	RP-884	1/13th pound, imperforate, rollered **1-23-D / BFD**
0969896		RP-883	1/13th pound, *fine roulette*, rollered **10-50-E**
1018015		RP-883	1/13th pound, *fine roulette*, rollered **10-50-E**
1095643	11/35	RP-884	1/13th pound, imperforate, rollered **1-23-D / BFD**
1137579	11/35	RP-884	1/13th pound, imperforate, rollered **1-23-D / BFD**
1202493		RP-883	1/13th pound, *fine roulette*, rollered **10-50-E**
1280673		RP-883	1/13th pound, *fine roulette*, rollered **10-50-E**
1280724		RP-883	1/13th pound, *fine roulette*, rollered **10-50-E**
1366096		RP-883	1/13th pound, *fine roulette*, rollered **1-24-E**
1419696		RP-883	1/13th pound, *fine roulette*, rollered **10-50-E**
1444273		RP-883	1/13th pound, *fine roulette*, rollered **10-50-E**
1514523		RP-883	1/13th pound, *fine roulette*, rollered **10-50-E**
1531527		RP-883	1/13th pound, *fine roulette*, rollered **10-50-E**
1540882		RP-883	1/13th pound, *fine roulette*, rollered **10-50-E**
1616649		RP-883	1/13th pound, *fine roulette*, rollered 3-13-D

When the first wartime Budget of September 12th 1939 increased the excise duty on manufactured tobacco from 20¢ to 25¢ per pound, the manufacturers attempting to maintain an even price level on their brands, reduced the 1/13th pound package to 2/27th pounds. BABN overprinted the *fine roulette* **RP-883** with a central 7½ mm. dark blue Roman **2/27**, plus a 2 mm. Gothic **2/27** at both sides, and six vertical dark blue *killer bars* at the ends, as the provisional **RP-1003**. Judging by the cancellations, it seems that the base sheets of **RP-883** had been returned to BABN in 1939 by "Tuckett Tobacco" for surcharging. The controls naturally match the 1/13th pound sequence. The catalogue lists. The collection ***does not contain*** a copy of the companion *imperforate* **RP-1004. WANTED!** I guess a *better copy* of **RP-1003** would also be on my list.

RP-1003 - 2/27 on 1/13th pound, *fine roulette*, control **1730377**
Coded **1-18-E / BKA** by "Tuckett Tobacco", Hamilton, in February 1940

1685925	12/39	RP-1003	**2/27** on 1/13th pound, *fine roulette*, coded **1-18-E / CJD**
1702587	12/39	RP-1003	**2/27** on 1/13th pound, *fine roulette*, coded **1-18-E / CJD**
1706189	12/39	RP-1003	**2/27** on 1/13th pound, *fine roulette*, coded **1-18-E / CJD**
1706706	12/39	RP-1003	**2/27** on 1/13th pound, *fine roulette*, coded **1-18-E / CJD**
1706708	12/39	RP-1003	**2/27** on 1/13th pound, *fine roulette*, coded **1-18-E / CJD**
1730377 ★	02/40	RP-1003	**2/27** on 1/13th pound, *fine roulette*, coded **1-18-E / BKA**
1732068	02/40	RP-1003	**2/27** on 1/13th pound, *fine roulette*, coded **1-18-E / BKA**
1732087	02/40	RP-1003	**2/27** on 1/13th pound, *fine roulette*, coded **1-18-E / BKA**
1732089	02/40	RP-1003	**2/27** on 1/13th pound, *fine roulette*, coded **1-18-E / BKA**
1735869	02/40	RP-1003	**2/27** on 1/13th pound, *fine roulette*, coded **1-18-E / BKA**

From their control numbers, the following examples of the *fine roulette* strip **RP-883** were probably shipped to the users early in the war, and may have been used late in 1942 with an attached **2¢** excise tax stamp. Unless dated copies are found this cannot be determined.

RP-883 - 1/13th pounds, *fine roulette*, control **2190162**
Roller cancelled **L.C.L. / 18-10-D** by "Landau & Cormack Limited", Montreal

1951581	RP-883	1/13th pound, *fine roulette*, rollered **23-10-D**
2122100	RP-883	1/13th pound, *fine roulette*
2190162	RP-883	1/13th pound, *fine roulette*, rollered **L.C.L. / 18-10-D**
2213763	RP-883	1/13th pound, *fine roulette*, rollered **L.C.L. / 18-10-D**
2213801 ★	RP-883	1/13th pound, *fine roulette*, rollered **L.C.L. / 18-10-D**
2279470	RP-883	1/13th pound, *fine roulette*
2352271 ★	RP-883	1/13th pound, *fine roulette*, on a 3½ inch round metal tin of **Canterbury - English Mixture**, by "Landau & Cormack Limited", Montreal
2396667	RP-883	1/13th pound, *fine roulette*, rollered **5-10-D**
2432082	RP-883	1/13th pound, *fine roulette*, rollered **18-10-D**
2432088	RP-883	1/13th pound, *fine roulette*, rollered **L.C.L. / 18-10-D**
2432148	RP-883	1/13th pound, *fine roulette*, rollered **18-10-D**
2507208	RP-883	1/13th pound, *fine roulette*, rollered **L.C.L. / 18-10-D**
2432211	RP-883	1/13th pound, *fine roulette*, rollered **L.C.L. / 18-10-D**
2507274	RP-883	1/13th pound, *fine roulette*, rollered **L.C.L. / 18-10-D**
2694193	RP-883	1/13th pound, *fine roulette*, rollered **L.C.L. / 18-10-D**
2867463 ★	RP-883	1/13th pound, *fine roulette*, on a 3¾" dia. x 1" round tin of

Imperial Mixture - Hudson Bay pipe tobacco
Under the Budget of June 1942 "Imperial Tobacco" surcharged sheets of the *fine roulette* **RP-883** with a Gothic 4 and 2½ mm. surcharge **2¢ / EXCISE TAX** as the provisional **RP-1055**. The collection ***does not contain*** a copy. **WANTED!**

For the June 1942 Budget, BABN must have surcharged the *fine roulette* **RP-883** in dark blue ink with their usual three line 3 and 2 mm. **2¢ / EXCISE / TAX** as **RP-1175**. I have not yet recorded a copy with control numbers fitting into this position, but such strips must exist, since they were re-surcharged by "Imperial Tobacco" as shown below -

The catalogue also lists **RP-1585†** (the BABN **4¢** re-surcharge of the *fine roulette* **RP-1175** with three horizontal short killer lines). The collection ***does not contain*** and I ***have not seen*** a copy of this item. **WANTED!**

"Imperial Tobacco", Granby, re-surcharged their *on-hand* sheets of the preceding *fine roulette* **RP-1175** with their usual 3 mm. blue Gothic **4¢ ■** and the 4 mm. square *killer* as the company provisional **RP-1261**. *The illustrated example comes from later in the control number sequence*. They were re-surcharged for 1943 under the supervision of the Area Collector, and the added *excise tax* was paid at that time. The tobacco was thus date coded to indicate *excise tax paid* when sent for consumption.

RP-1261 - 4¢ ■ over **2¢ / EXCISE / TAX** on 1/13th pound, fine roulette, control **3220985**
Coded **COA / 1-23D** by "Imperial Tobacco", Granby, in March 1943

3059816 03/43 RP-1261 **4¢ ■** over **2¢ / EXCISE / TAX** on 1/13th pound, *fine roulette*, coded **COA / 1-23D**

The following copies of **RP-1175** (the *fine roulette* June 1942 BABN **2¢ / EXCISE / TAX** surcharge) were used by "Landau and Cormack", Montreal. *The illustrated example comes from a later batch*, and was used with an attached excise tax stamp, under the March 1943 Budget.

RP-1175 - 2¢ / EXCISE / TAX on 1/13th pounds, fine roulette, control **3392377**
Roller cancelled **18-10-D / - 51-** by "Landau & Cormack", Montreal - with an attached 2¢ excise tax stamp

3069831 RP-1175 **2¢ / EXCISE / TAX** on 1/13th lb., *fine roulette*, rollered **18-10-D / - 51 -**
3089575 RP-1175 **2¢ / EXCISE / TAX** on 1/13th lb., *fine roulette*, uncoded
3161650 RP-1175 **2¢ / EXCISE / TAX** on 1/13th lb., *fine roulette*, rollered **18-10-D / - 51 -**

Additional copies of the previously listed "Imperial Tobacco", Granby, *fine roulette* re-surcharge **RP-1261** in higher

control numbering follow. The *fine roulette* sheets of **RP-1175** had been *on-hand* at "Imperial Tobacco", when the March 1943 Budget was tabled. They were re-surcharged for 1943 under the supervision of the Area Collector, and the added *excise tax* was paid at that time. The tobacco was thus date coded to indicate *excise tax paid* when sent for consumption.

RP-1261 - **4¢ ■** over **2¢ / EXCISE / TAX** on 1/13th pound, *fine roulette*, control **3220985**
Coded **COA / 1-23D** by "Imperial Tobacco", Granby, in March 1943

3190418	03/43	RP-1261	**4¢ ■** over **2¢ / EXCISE / TAX** on 1/13th pound, coded **COA / 1-23D**
3201858	03/43	RP-1261	**4¢ ■** over **2¢ / EXCISE / TAX** on 1/13th pound, coded **COA / 1-23D**
3203941	03/43	RP-1261	**4¢ ■** over **2¢ / EXCISE / TAX** on 1/13th pound, coded **COA / 1-23D**
3220985 ★	03/43	RP-1261	**4¢ ■** over **2¢ / EXCISE / TAX** on 1/13th pound, coded **COA / 1-23D**
3256324	04/43	RP-1261	**4¢ ■** over **2¢ / EXCISE / TAX** on 1/13th pound, coded **COA / 1-23D**
3341744	06/43	RP-1261	**4¢ ■** over **2¢ / EXCISE / TAX** on 1/13th pound, coded **COA / 1-23D**

I feel that from 1939 to 1942 "Customs and Excise", Ottawa, had been selling its *pre-Budget* stock sheets (and the *post-Budget* returns from the smaller companies) to the major tobacco companies for company overprinting and surcharging. This accounts for the many different control-numbered batches of the same Brandom item. This practice was to continue through the company overprints and re-surcharges for the June 1942 Budget, and was only discontinued when the legislation concomitant with the Budget of March 1943 changed the procedure for paying excise duties and taxes on tobacco products.

Chris Ryan reports that from March 1943 the companies were no longer required to pay *up-front* for their excise tax stamps. Payment for production was now made on a monthly deferred basis (at the end of the following month). Stamps and strips were supplied on demand, and there was no need for a company to incur the expense of making surcharges - except for those sheets *on-hand* as a stop-gap to keep their production moving, or as a war-time service to the Department in Ottawa.

Under the Budget of March 1943 the 1942 surcharged *fine roulette* **RP-1175** (in a later control sequence) was used by "Landau & Cormack", Montreal, with the blue 2¢ three-leaf excise tax stamp still attached. The code **- 51 -** was used to cancel both the strip and the excise tax stamp, but I have not yet determined its significance. In other examples used at different times on other strips come **- 67-**, and **- 67+ P**.

RP-1175 - **2¢ / EXCISE / TAX** on 1/13th pound, *fine roulette*, control **3392377**
With an attached 2¢ excise tax stamp, rollered **18-10-D / - 51-** by "Landau & Cormack", Montreal

3392377 ★	RP-1175	**2¢ / EXCISE / TAX** on 1/13th lb., *fine roulette*, coded **18-10-D / - 51 -** With an attached 2¢ excise tax stamp - for the 1943 Budget

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While the *fine roulette* strips based on **RP-883** (printed in 1935) saw wartime use under the Budget of June 1942,

the *imperforate* strip **RP-884** had been in general use by the major companies since 1936.

RP-884 - 1/13th pound, imperforate, control **6189840**
Coded **1-23-D / CGD** by "Imperial Tobacco", Granby, in December 1936 - from a pasted-up roll

3429631	07/36	RP-884	1/13th pound, imperforate, rollered **1-23D / AGC**
3429633	07/36	RP-884	1/13th pound, imperforate, rollered **1-23D / AGC**
3568678		RP-884	1/13th pound, imperforate, rollered **40-10-D**
5792907	11/36	RP-884	1/13th pound, imperforate, rollered **1-23D / BGD**
6017883	11/36	RP-884	1/13th pound, imperforate, rollered **1-23D / BGD**
6093204	12/36	RP-884	1/13th pound, imperforate, rollered **1-23D / CGD**
6189840★	12/36	RP-884	1/13th pound, imperforate, rollered **1-23D / CGD**
6192984	12/36	RP-884	1/13th pound, imperforate, rollered **1-23D / CGD**
6309069	12/36	RP-884	1/13th pound, imperforate, rollered **1-23D / CGD**
7744217	11/36	RP-884	1/13th pound, imperforate, rollered **8-10-D / 11-6**
9724845	03/37	RP-884	1/13th pound, imperforate, rollered **1-18-E / 37**
A2500254	03/38	RP-884	1/13th pound, imperforate, rollered **4-50-E / F-C-8**
A5064761	07/37	RP-884	1/13th pound, imperforate, rollered **1-18-E / 77**
A5064851	07/37	RP-884	1/13th pound, imperforate, rollered **1-18-E / 77**
A6685030	08/37	RP-884	1/13th pound, imperforate, rollered **1-23D / BHC**
A8209793	06/37	RP-884	1/13th pound, imperforate, mimeographed **1-10-D-6-37**
A9730948	08/37	RP-884	1/13th pound, imperforate, rollered **6-10-D / BHC**
B0205139	08/37	RP-884	1/13th pound, imperforate, rollered **6-10-D / BHC**
B0620913	08/37	RP-884	1/13th pound, imperforate, rollered **6-10-D / BHC**
B1244928	09/37	RP-884	1/13th pound, imperforate, rollered **6-10-D / CHC**
B1580893	09/37	RP-884	1/13th pound, imperforate, rollered **6-10-D / CHC**
B2340940		RP-884	1/13th pound, imperforate, rollered **1-10-D**
B3285706	04/38	RP-884	1/13th pound, imperforate, rollered **7-13D / AIB**
B3428916	10/37	RP-884	1/13th pound, imperforate, rollered **6-10-D / AHD**
B4104229	11/37	RP-884	1/13th pound, imperforate, rollered **6-10-D / BHD**
B6518488	12/37	RP-884	1/13th pound, imperforate, rollered **6-10-D / CHD**
B6518489	12/37	RP-884	1/13th pound, imperforate, rollered **6-10-D / CHD**
B9958010	02/40	RP-884	1/13th pound, imperforate, rollered **4-50-E / A-B-0**
C0253264	03/38	RP-884	1/13th pound, imperforate, rollered **6-10-D / CIA**
C0997647	04/38	RP-884	1/13th pound, imperforate, rollered **6-10-D / AIB**
C4757644	05/38	RP-884	1/13th pound, imperforate, rollered **6-10-D / BIB**
C6130685	06/38	RP-884	1/13th pound, imperforate, rollered **6-10-D / CIB**
C7299556	07/38	RP-884	1/13th pound, imperforate, rollered **6-10-D / AIC**
C8166277	07/38	RP-884	1/13th pound, imperforate, rollered **6-10-D / AIC**
C9314608	08/38	RP-884	1/13th pound, imperforate, rollered **6-10-D / BIC**
D3868420	10/38	RP-884	1/13th pound, imperforate, rollered **6-10-D / AID**
D5772681	11/38	RP-884	1/13th pound, imperforate, rollered **6-10-D / BID**
D7737114	01/39	RP-884	1/13th pound, imperforate, rollered **6-10-D / AJA**
E1922236	03/40	RP-884	1/13th pound, imperforate, coded **1-18-E / CKA**
E6137562	09/39	RP-884	1/13th pound, imperforate, rollered **1-23D / CJC**

When the first wartime Budget of September 12th 1939 increased the excise duty on manufactured tobacco from

20¢ to 25¢ per pound the manufacturers, attempting to maintain an even price level on their brands, reduced their 1/13th pound package to 2/27th pounds, and "Imperial Tobacco", Granby, overprinted *on-hand* sheets of **RP-884** with a central 6 mm. Gothic **2-27**, plus a 4 mm. Gothic **2/27** at each side, and five horizontally stacked 11 mm. *killer lines* at the ends, as the company provisional **RP-942**. Since the strips are code dated, the sheets were obtained under the September 1939 Budget, and the tobacco was *excise duty paid* when delivered for consumption.

RP-942 - **2-27** on 1/13th pounds, imperforate, control **E6287203**
Coded **1-23D / AJD** by "Imperial Tobacco", Granby, in October 1939

E6237358	10/39	RP-942	**2-27** on 1/13th pounds, imperforate, coded **1-23D / AJD**
E6269266★	10/39	RP-942	**2-27** on 1/13th pounds, imperforate, coded **1-23D / AJD**
E6287202★	10/39	RP-942	**2-27** on 1/13th pounds, imperforate, coded **1-23D / AJD**
E6294790	10/39	RP-942	**2-27** on 1/13th pounds, imperforate, coded **1-23D / AJD**
E6300840	10/39	RP-942	**2-27** on 1/13th pounds, imperforate, coded **1-23D / AJD**

The collection ***does not contain*** a copy of **RP-942a** - listed as surcharged on both sides. **WANTED!**

Prior to the September 1939 Budget "Macdonald Tobacco", Montreal, was producing the 1/12th pound pouch for *across Canada* sale, and also producing the smaller 1/13th pound pouch - probably for sale in Montreal and its environs where, since 1935, a 1% municipal sales tax had been imposed on tobacco products, with any fraction of a tax-cent counting as a whole cent.

E8870639	09/39	RP-884	1/13th pound, imperforate, mimeographed **1-10-D-9-39**
E8904044	09/39	RP-884	1/13th pound, imperforate, mimeographed **1-10-D-9-39**

Under the September 1939 Federal Budget, "Macdonald Tobacco" mimeographed *imperforate* sheets of the 1/12th pound **RP-889** in *black ink* with a thin hand-drawn 12 mm. Gothic 1/13 on the left, plus a pair of horizontal hand-drawn *killer lines* in the center, and at the ends, as the company provisional **RP-973**. *The strip illustrated below comes from a later batch of overprints*. The 1/12th pound sheets of had been obtained from Ottawa before the September 1939 Budget was tabled, thus the strips *are not code dated*, and the tobacco was *excise duty payable* when the product was delivered for consumption. The **1-10-D** company code as used on **RP-973** dates these "Macdonald Tobacco" strips as coming from about 1940. It has occurred in many places on other denominations around 1939-40.

RP-973 - 1/13 on 1/12th pound, imperforate, control **N4178640**
A thin Gothic 12 mm. mimeograph, roller cancelled **1-10-D** by "Macdonald Tobacco", Montreal

N 1774646	RP-973	1/13 mimeographed on 1/12th pound, imperforate, rollered **1-10-D**
N 2068782	RP-973	1/13 mimeographed on 1/12th pound, imperforate, rollered **1-10-D**
N 2069142	RP-973	1/13 mimeographed on 1/12th pound, imperforate, rollered **1-10-D**
N 2129577	RP-973	1/13 mimeographed on 1/12th pound, imperforate, rollered **1-10-D**
N 4178640★	RP-973	1/13 mimeographed on 1/12th pound, imperforate, rollered **1-10-D**
N 4179000	RP-973	1/13 mimeographed on 1/12th pound, imperforate, rollered **1-10-D**

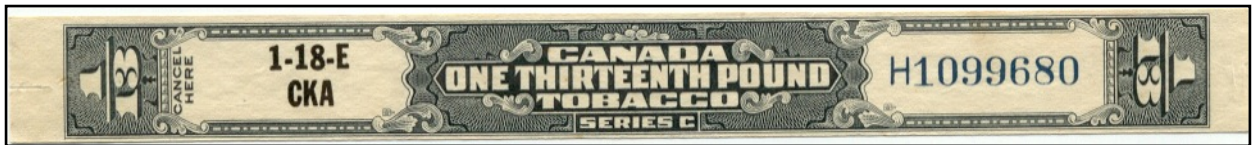
When the first wartime Budget of September 12th 1939 increased the excise duty on manufactured tobacco from

20¢ to 25¢ per pound the manufacturers, attempting to maintain an even price level on their brands, reduced their 1/13th pound package to 2/27th pounds, and BABN overprinted its imperforate *control-free* 1/13th pound sheets in dark blue ink with a 7½ mm. Roman **2/27** in the center, a 2½ mm. Gothic **2/27** on the left side, plus six vertical *killers* at the ends, and a 2 and 2½ mm. Gothic two-line inscription TWO TWENTY-SEVENTHS / LB. TOBACCO in the control panel, as the provisional **RP-1017**.

RP-1017 - **2/27** on 1/13th pounds, imperforate, without control numbering
Coded **1-23D / CJD** by "Imperial Tobacco", Granby, in December 1939

No controls	10/39	RP-1017	**2/27** on 1/13th pound, imperforate, coded **1-23D / AJD**
No controls	11/39	RP-1017	**2/27** on 1/13th pound, imperforate, coded **1-23D / BJD**
No controls★	12/39	RP-1017	**2/27** on 1/13th pound, imperforate, coded **1-23D / CJD**

In the months following the first wartime Budget of September 12th 1939 the major manufacturers were the principal marketers of the 1/13th pound package using the imperforate **RP-884**.



RP-884 - 1/13th pound, imperforate, control **H1099680**
Coded **1-18-E / CKA** by "Tuckett Tobacco", Hamilton, in March 1940

F1254936	09/39	RP-884	1/13th pound, imperforate, mimeographed **1-10-D-9-39**
F3705973	11/39	RP-884	1/13th pound, imperforate, rollered **6-10-D / BJD**
F4206124	11/39	RP-884	1/13th pound, imperforate, mimeographed **1-10-D-11-39**
F5397997		RP-884	1/13th pound, imperforate, used without a cancellation
F6529329		RP-884	1/13th pound, imperforate, rollered **1-10-D**
F7667646		RP-884	1/13th pound, imperforate, rollered **1-10-D**
F8275377		RP-884	1/13th pound, imperforate, rollered **1-10-D**
F8382734★		RP-884	1/13th pound, imperforate, rollered **1-10-D**
F9167313	12/39	RP-884	1/13th pound, imperforate, mimeographed **1-10-D-12-39**
G0285147	12/39	RP-884	1/13th pound, imperforate, mimeographed **1-10-D-12-39**
G0465432	12/39	RP-884	1/13th pound, imperforate, mimeographed **1-10-D-12-39**
G0657079	12/39	RP-884	1/13th pound, imperforate, mimeographed **1-10-D-12-39**
G3142617	01/40	RP-884	1/13th pound, imperforate, mimeographed **1-10-D-1-40**
G4295557	01/40	RP-884	1/13th pound, imperforate, rollered **6-10D / AKA**
G4810519		RP-884	1/13th pound, imperforate, rollered **1-10-D**
G5819332		RP-884	1/13th pound, imperforate, rollered **1-10-D**
G6499522		RP-884	1/13th pound, imperforate, rollered **1-10-D**
G6567368★	02/40	RP-884	1/13th pound, imperforate, rollered **6-10D / BKA**
G8250997	02/40	RP-884	1/13th pound, imperforate, mimeographed **1-10-D-2-40**
G8687335	02/40	RP-884	1/13th pound, imperforate, rollered **4-50-E / A-B-0**
G8801872	03/40	RP-884	1/13th pound, imperforate, rollered **4-50-E / A-B-0**
G8860985	03/40	RP-884	1/13th pound, imperforate, rollered **4-50-E / A-C-0**
G9020228	03/40	RP-884	1/13th pound, imperforate, rollered **4-50-E / A-C-0**
G9113162	04/40	RP-884	1/13th pound, imperforate, rollered **4-50-E / A-D-0**
G9334276★	03/40	RP-884	1/13th pound, imperforate, mimeographed **1-10-D-3-40**
G9664371	03/40	RP-884	1/13th pound, imperforate, mimeographed **1-10-D-3-40**
G9708384	03/40	RP-884	1/13th pound, imperforate, mimeographed **1-10-D-3-40**
G9995871		RP-884	1/13th pound, imperforate, roller cancelled **1-10-D**
H0994317	03/40	RP-884	1/13th pound, imperforate, rollered **6-10D / CKA**
H1099680	03/40	RP-884	1/13th pound, imperforate, coded **1-18-E / CKA**

H1115985	03/40	RP-884	1/13th pound, imperforate, coded **1-18-E / CKA**
H1170432	03/40	RP-884	1/13th pound, imperforate, coded **1-18-E / CKA**
H1170552	03/40	RP-884	1/13th pound, imperforate, coded **1-18-E / CKA**
H1253420	03/40	RP-884	1/13th pound, imperforate, coded **1-18-E / CKA**
H1531372	04/40	RP-884	1/13th pound, imperforate, coded **1-18-E / AKB**
H2241165	03/40	RP-884	1/13th pound, imperforate, mimeographed **1-10-D-3-40**
H4790658	04/40	RP-884	1/13th pound, imperforate, coded **1-18-E / AKB**
H4790658	04/40	RP-884	1/13th pound, imperforate, coded **1-18-E / AKB**
H4988037	04/40	RP-884	1/13th pound, imperforate, rollered **7-13D / AKB**
H8478788	05/40	RP-884	1/13th pound, imperforate, coded **1-18-E / BKB**
H8479059	05/40	RP-884	1/13th pound, imperforate, coded **1-18-E / BKB**
H8519696	05/40	RP-884	1/13th pound, imperforate, coded **1-18-E / BKB**
H9212680	04/40	RP-884	1/13th pound, imperforate, rollered **4-50-E / A-D-0**
H9282418	04/40	RP-884	1/13th pound, imperforate, rollered **4-50-E / A-D-0**
H9376771	05/40	RP-884	1/13th pound, imperforate, mimeographed **1-10-D-5-40**
J0230406	05/40	RP-884	1/13th pound, imperforate, mimeographed **1-10-D-5-40**
J1098345	05/40	RP-884	1/13th pound, imperforate, rollered **6-10D / BKB**
J1234258	05/40	RP-884	1/13th pound, imperforate, rollered **4-50-E / A-E-0**
J2856273	05/40	RP-884	1/13th pound, imperforate, rollered **4-50-E / A-E-0**
J2962587		RP-884	1/13th pound, imperforate, with an unreadable cancellation
J2963966	06/40	RP-884	1/13th pound, imperforate, rollered **4-50-E / A-F-0**
J2967476	06/40	RP-884	1/13th pound, imperforate, rollered **4-50-E / A-F-0**
J3113290★		RP-884	1/13th pound, imperforate, mimeographed 6. . 13D
J4814783	08/40	RP-884	1/13th pound, imperforate, rollered **4-50-E / A-H-0**
J5871529	06/40	RP-884	1/13th pound, imperforate, coded **1-18-E / CKB**
J6927081	06/40	RP-884	1/13th pound, imperforate, rollered **6-10D / CKB**
J7586486		RP-884	1/13th pound, imperforate, rollered **13-10-D**
J7726137	06/40	RP-884	1/13th pound, imperforate, coded **1-18-E / CKB**
J8082644	06/40	RP-884	1/13th pound, imperforate, coded **1-18-E / CKB**
J8119630	08/40	RP-884	1/13th pound, imperforate, coded **1-18-E / BKC**
J8139470	09/40	RP-884	1/13th pound, imperforate, coded **1-18-E / CKC**
J8139560	09/40	RP-884	1/13th pound, imperforate, coded **1-18-E / CKC**
J8141894	09/40	RP-884	1/13th pound, imperforate, coded **1-18-E / CKC**
J8149137	09/40	RP-884	1/13th pound, imperforate, coded **1-18-E / CKC**
J8149167	09/40	RP-884	1/13th pound, imperforate, coded **1-18-E / CKC**
J8149227	09/40	RP-884	1/13th pound, imperforate, coded **1-18-E / CKC**
J8150427	09/40	RP-884	1/13th pound, imperforate, coded **1-18-E / CKC**
J8154493	09/40	RP-884	1/13th pound, imperforate, coded **1-18-E / CKC**
J8154823	09/40	RP-884	1/13th pound, imperforate, coded **1-18-E / CKC**

The Budget of June 24th 1940 had increased the excise duty on manufactured tobacco from 25¢ to 35¢ per pound, and most companies once again reduced their package sizes in an effort to maintain a fixed even price on their brands. The 1/13th pound package, perhaps due to pricing problems, or to the attendant wartime superstition, and to its 1/13 denomination, seems to have found decreased usage.

RP-884 - 1/13th pound, imperforate, control **K2943424**
Coded **1-18-E / BLD** by "Tuckett Tobacco", Hamilton, Ontario

J8184499	11/40	RP-884	1/13th pound, imperforate, coded **1-18-E / BKD**
K0195635	11/40	RP-884	1/13th pound, imperforate, coded **1-18-E / BKD**
K0245509	02/41	RP-884	1/13th pound, imperforate, coded **1-18-E / BLA**
K0271947	03/41	RP-884	1/13th pound, imperforate, coded **1-18-E / CLA**
K0272517	03/41	RP-884	1/13th pound, imperforate, coded **1-18-E / CLA**
K0272547	03/41	RP-884	1/13th pound, imperforate, coded **1-18-E / CLA**
K0276881	03/41	RP-884	1/13th pound, imperforate, coded **1-18-E / CLA**
K0283390	03/41	RP-884	1/13th pound, imperforate, coded **1-18-E / CLA**

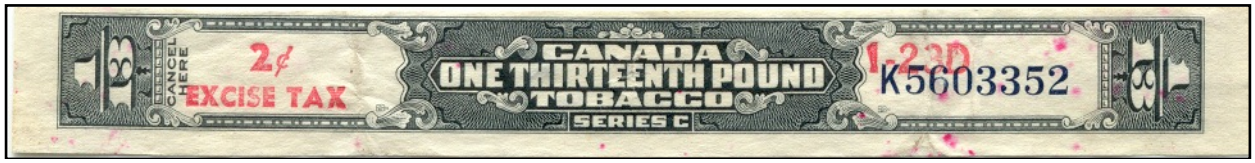
K0297277	04/41	RP-884	1/13th pound, imperforate, coded **1-18-E / ALB**
K0323243	05/41	RP-884	1/13th pound, imperforate, coded **1-18-E / BLB**
K0322613	05/41	RP-884	1/13th pound, imperforate, coded **1-18-E / BLB**
K0323483	05/41	RP-884	1/13th pound, imperforate, coded **1-18-E / BLB**
K0323513	05/41	RP-884	1/13th pound, imperforate, coded **1-18-E / BLB**
K0384192	05/41	RP-884	1/13th pound, imperforate, coded **1-18-E / BLC**
K0481174	09/40	RP-884	1/13th pound, imperforate, rollered **4-50-E / A-I-0**
K2906334	07/41	RP-884	1/13th pound, imperforate, rollered **4-50-E / B-G-1**
K2943184	11/41	RP-884	1/13th pound, imperforate, coded **1-18-E / BLD**
K2943364	11/41	RP-884	1/13th pound, imperforate, coded **1-18-E / BLD**
K2943424★	11/41	RP-884	1/13th pound, imperforate, coded **1-18-E / BLD**
K3009006	08/41	RP-884	1/13th pound, imperforate, rollered **4-50-E / B.H.1**
K3081023	07/41	RP-884	1/13th pound, imperforate, rollered **4-50-E / B-G-1**
K3173514	07/41	RP-884	1/13th pound, imperforate, mimeographed **1-10-D-7-41**
K3479076	08/41	RP-884	1/13th pound, imperforate, mimeographed **1-10-D-8-41**
K3687402	10/41	RP-884	1/13th pound, imperforate, mimeographed **1-10-D-10-41**
K3701305	11/41	RP-884	1/13th pound, imperforate, coded **1-18-E / BLD**
K3710681	11/41	RP-884	1/13th pound, imperforate, coded **1-18-E / BLD**
K3730639	12/41	RP-884	1/13th pound, imperforate, coded **1-18-E / CLD**
K3908969 ★		RP-884	1/13th pound, imperforate, rollered **1-10-D**, on an un-priced package of **Grand National - Pipe Tobacco**
K4276803	01/42	RP-884	1/13th pound, imperforate, coded **1-18-E / AMA**
K4607891	02/42	RP-884	1/13th pound, imperforate, rollered **4-50-E / C.B.2**
K4726803	01/42	RP-884	1/13th pound, imperforate, coded **1-18-E / AMA**
K4727103	01/42	RP-884	1/13th pound, imperforate, coded **1-18-E / AMA**
K4727133	01/42	RP-884	1/13th pound, imperforate, coded **1-18-E / AMA**
K4727853	01/42	RP-884	1/13th pound, imperforate, coded **1-18-E / AMA**
K4732293	01/42	RP-884	1/13th pound, imperforate, coded **1-18-E / AMA**
K4826042	02/42	RP-884	1/13th pound, imperforate, coded **1-18-E / BMA**
K5554779	02/42	RP-884	1/13th pound, imperforate, coded **1-18-E / CMB**

When the June 1942 Budget was tabled, the "Special War Measures Act", while maintaining the *excise duty* at 35¢ per pound, imposed an added *excise tax* of 1¢ per ounce (or fraction thereof) on manufactured tobacco. Keeping production moving, "Tuckett Tobacco", surcharged their *on-hand* copies of **RP-884** in magenta ink with a 5 mm. Roman **2ct** above a 2 mm. thin Gothic / EXCISE / TAX as the company provisional **RP-1111**.

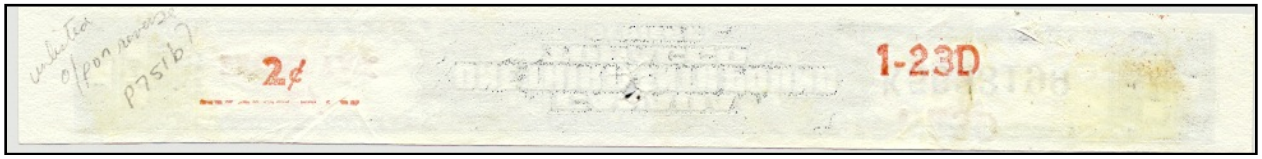
RP-1111 - **2ct** / EXCISE / TAX on 1/13th pound, imperforate, control **K5557665**
Coded **1-18-E / CMB** by "Tuckett Tobacco", Hamilton, in June 1942

K5557665★	06/42	RP-1111	1/13th pound, imperforate, stamped **2ct** / EXCISE / TAX, coded **1-18-E/ CMB**

Under the Budget of June 1942 “Imperial Tobacco”, Granby, surcharged their *on-hand* sheets of the imperforate **RP-884** with a Gothic 4 and 2½ mm. surcharge **2¢ / EXCISE TAX** as the provisional **RP-1054**. Coded **1-23D** without dating, the initial copies were dated by their surcharge to July 1942. Regular date code dating resumed on sheets purchased from Ottawa under the increased excise tax rate. Copies fully or partially surcharged on both sides, listed as **RP-1054a**, are not uncommon and occur on the *pasted-roll* strips, possibly as an assist in roll formation to insure that an *un-surcharged* strip was not included in the roll being formed.



RP-1054 - **2¢ / EXCISE TAX** on 1/13th pound, imperforate, control **K5623199**
One-time coded **1-23D** by “Imperial Tobacco”, Granby



RP-1054a - **2¢ / EXCISE TAX** on 1/13th pound, imperforate, control **K5623199**
One-time coded on both sides in red ink **1-23D** by “Imperial Tobacco”, Granby

K5603352★		RP-1054	**2¢ / EXCISE TAX** on 1/13th pound, imperforate, coded **1-23D**
K5616814		RP-1054	**2¢ / EXCISE TAX** on 1/13th pound, imperforate, coded **1-23D**
K5619700		RP-1054	**2¢ / EXCISE TAX** on 1/13th pound, imperforate, coded **1-23D**
K5623199★		RP-1054a	**2¢ / EXCISE TAX** on 1/13th pound, imperforate, coded **1-23D**
K5650908		RP-1054	**2¢ / EXCISE TAX** on 1/13th pound, imperforate, coded **1-23D**
K5651754		RP-1054	**2¢ / EXCISE TAX** on 1/13th pound, imperforate, coded **1-23D**
K5671926	08/40	RP-1054	**2¢ / EXCISE TAX** on 1/13th pound, imperforate, coded **1-23D / BMC**
K5713979	08/40	RP-1054	**2¢ / EXCISE TAX** on 1/13th pound, imperforate, coded **1-23D / BMC**

The final strips, coded **1-23D / BMC** were purchased from Ottawa under the June 1942 Budget rates, and thus carry the coded date for August 1942.

For general distribution under the 1942 Budget, BABN surcharged the imperforate **RP-884** with their 3 and 2 mm. dark blue three-line Gothic **2¢ / EXCISE / TAX** as **RP-1174**. From the late 1942 dating, it seems that these strips may have been returned to Ottawa (and thus to BABN) from a smaller manufacturer for surcharging when the June 1942 Budget was tabled.

RP-1174 - **2¢ / EXCISE / TAX** on 1/13th pound, imperforate, control **K6001279**
Roller coded **1-23D / CMD** by “Imperial Tobacco”, Granby, in December 1942

K5961353	12/42	RP-1174	**2¢ / EXCISE / TAX** on 1/13th pound, imperforate, coded **1-18-E / CMD**
K5961534	12/42	RP-1174	**2¢ / EXCISE / TAX** on 1/13th pound, imperforate, coded **1-18-E / CMD**
K5961864	12/42	RP-1174	**2¢ / EXCISE / TAX** on 1/13th pound, imperforate, coded **1-18-E / CMD**
K5963242	12/42	RP-1174	**2¢ / EXCISE / TAX** on 1/13th pound, imperforate, coded **1-18-E / CMD**
K5965715	12/42	RP-1174	**2¢ / EXCISE / TAX** on 1/13th pound, imperforate, coded **1-18-E / CMD**
K5967333	12/42	RP-1174	**2¢ / EXCISE / TAX** on 1/13th pound, imperforate, coded **1-18-E / CMD**
K5967672	12/42	RP-1174	**2¢ / EXCISE / TAX** on 1/13th pound, imperforate, coded **1-18-E / CMD**
K5969974	12/42	RP-1174	**2¢ / EXCISE / TAX** on 1/13th pound, imperforate, coded **1-18-E / CMD**
K5975655	01/43	RP-1174	**2¢ / EXCISE / TAX** on 1/13th pound, imperforate, coded **1-18-E / ANA**
K5975995	01/43	RP-1174	**2¢ / EXCISE / TAX** on 1/13th pound, imperforate, coded **1-18-E / ANA**

K5977242	01/43	RP-1174	**2¢ / EXCISE / TAX** on 1/13th pound, imperforate, coded **1-18-E / ANA**
K5991695	01/43	RP-1174	**2¢ / EXCISE / TAX** on 1/13th pound, imperforate, coded **1-18-E / ANA**
K6001279	12/42	RP-1174	**2¢ / EXCISE / TAX** on 1/13th pound, imperforate, coded **1-23D / CMD**
K6002588	12/42	RP-1174	**2¢ / EXCISE / TAX** on 1/13th pound, imperforate, coded **1-23D / CMD**

Under the Budget of March 3rd 1943 “Imperial Tobacco”, Granby, re-surcharged sheets of **RP-1174** with their 3 mm. Gothic **4¢ ■** plus the 4 mm. *killer square*, as the company re-surcharge **RP-1260**. This was a *one-time* re-surcharge / date coded cancellation. These sheets were *on-hand* at Granby when the March 1943 Budget was tabled. They were *re-surcharged* for 1943 under the supervision of the Area Collector, and the added *excise tax* was paid at that time. The tobacco was thus code dated as *excise tax paid* when sent for consumption.

RP-1260 - **4¢ ■** over **2¢ / EXCISE / TAX** on 1/13th pound, imperforate, control **K6078434**
Coded **COA / 1-23D** by “Imperial Tobacco”, Granby, in March 1943

K6078434	03/43	RP-1260	**4¢ ■** over **2¢ / EXCISE / TAX** on 1/13th pound, coded **COA / 1-23D**
K6141946★	04/43	RP-1260	**4¢ ■** over **2¢ / EXCISE / TAX** on 1/13th pound, coded **AOB / 1-23D**

The BABN surcharged **RP-1174** control number sequence, as used by Tuckett Tobacco prior to the March 1943 Budget, continues:

RP-1174 - **2¢ / EXCISE / TAX** on 1/13th pound, imperforate, control **K6189127**
Coded **1-18-E / BOA** by “Tuckett Tobacco”, Hamilton, in February 1943

K6160065	01/43	RP-1174	**2¢ / EXCISE / TAX** on 1/13th pound, imperforate, coded **1-18-E / ANA**
K6166125	01/43	RP-1174	**2¢ / EXCISE / TAX** on 1/13th pound, imperforate, coded **1-18-E / ANA**
K6166905	01/43	RP-1174	**2¢ / EXCISE / TAX** on 1/13th pound, imperforate, coded **1-18-E / ANA**
K6166845	01/43	RP-1174	**2¢ / EXCISE / TAX** on 1/13th pound, imperforate, coded **1-18-E / ANA**
K6169309	01/43	RP-1174	**2¢ / EXCISE / TAX** on 1/13th pound, imperforate, coded **1-18-E / ANA**
K6172185	01/43	RP-1174	**2¢ / EXCISE / TAX** on 1/13th pound, imperforate, coded **1-18-E / ANA**
K6189127	02/43	RP-1174	**2¢ / EXCISE / TAX** on 1/13th pound, imperforate, coded **1-18-E / BOA**

When the June 1942 Budget was tabled “Tuckett Tobacco”, surcharged *on-hand* sheets of **RP-1174** in magenta ink with a 5 mm. Roman **2ct** above a 2 mm. thin Gothic **EXCISE / TAX** as the *unlisted* company provisional **RP-1111**.

RP-1111 - **2 ct** / EXCISE / TAX on 1/13th pound, imperforate, control **K6233292**
Coded **1-18-E / CMB** by “Tuckett Tobacco”, Hamilton, in June 1942

K6231822	06/42	RP-1111	1/13th pound, imperforate, stamped **2 ct** / EXCISE / TAX - **1-18-E/ CMB**
K6233292★	06/42	RP-1111	1/13th pound, imperforate, stamped **2 ct** / EXCISE / TAX - **1-18-E/ CMB**

K6234509	06/42	RP-1111	1/13th pound, imperforate, stamped **2 ct** / EXCISE / TAX - **1-18-E/ CMB**
K6234539	06/42	RP-1111	1/13th pound, imperforate, stamped **2 ct** / EXCISE / TAX - **1-18-E/ CMB**

For the Budget of June 1942, "Tuckett Tobacco", surcharged imperforate sheets of **RP-884** with their tall E's red surcharge **2¢ / EXCISE TAX** as the company provisional **RP-1127**. This *one-time* application included the trailing company code **1-18-E** on the right side. None of the strips in this control number batch were surcharged by BABN, and thus it seems that Tuckett Tobacco was obtaining the sheets as returned to Ottawa from smaller manufacturers. The tobacco would have been added *excise tax payable* when delivered for consumption. The subsequent "Tuckett Tobacco" code dated cancellations on **RP-1127** beginning in November 1942 are for *excise tax paid* production.

RP-1127 - 2¢ / EXCISE TAX and **1-18-E** on 1/13th pound, imperforate, control **K6277800**
The "Tuckett Tobacco" tall E's red surcharge for the 1942 Budget - a *one-time* surcharge / company code

K6236499	RP-1127	**2¢ / EXCISE TAX** on 1/13th pound, imperforate, coded **1-18-E**
K6240558	RP-1127	**2¢ / EXCISE TAX** on 1/13th pound, imperforate, coded **1-18-E**
K6243822	RP-1127	**2¢ / EXCISE TAX** on 1/13th pound, imperforate, coded **1-18-E**
K6244182	RP-1127	**2¢ / EXCISE TAX** on 1/13th pound, imperforate, coded **1-18-E**
K6245193	RP-1127	**2¢ / EXCISE TAX** on 1/13th pound, imperforate, coded **1-18-E**
K6245982	RP-1127	**2¢ / EXCISE TAX** on 1/13th pound, imperforate, coded **1-18-E**
K6247052	RP-1127	**2¢ / EXCISE TAX** on 1/13th pound, imperforate, coded **1-18-E**
K6248223	RP-1127	**2¢ / EXCISE TAX** on 1/13th pound, imperforate, coded **1-18-E**
K6259203	RP-1127	**2¢ / EXCISE TAX** on 1/13th pound, imperforate, coded **1-18-E**
K6260217	RP-1127	**2¢ / EXCISE TAX** on 1/13th pound, imperforate, coded **1-18-E**
K6260307	RP-1127	**2¢ / EXCISE TAX** on 1/13th pound, imperforate, coded **1-18-E**
K6261509	RP-1127	**2¢ / EXCISE TAX** on 1/13th pound, imperforate, coded **1-18-E**
K6261590	RP-1127	**2¢ / EXCISE TAX** on 1/13th pound, imperforate, coded **1-18-E**
K6264746	RP-1127	**2¢ / EXCISE TAX** on 1/13th pound, imperforate, coded **1-18-E**
K6266148	RP-1127	**2¢ / EXCISE TAX** on 1/13th pound, imperforate, coded **1-18-E**
K6271974	RP-1127	**2¢ / EXCISE TAX** on 1/13th pound, imperforate, coded **1-18-E**
K6272893	RP-1127	**2¢ / EXCISE TAX** on 1/13th pound, imperforate, coded **1-18-E**
K6277405	RP-1127	**2¢ / EXCISE TAX** on 1/13th pound, imperforate, coded **1-18-E**
K6277800★	RP-1127	**2¢ / EXCISE TAX** on 1/13th pound, imperforate, coded **1-18-E**
K6283658	RP-1127	**2¢ / EXCISE TAX** on 1/13th pound, imperforate, coded **1-18-E**
K6286837	RP-1127	**2¢ / EXCISE TAX** on 1/13th pound, imperforate, coded **1-18-E**
K6292895	RP-1127	**2¢ / EXCISE TAX** on 1/13th pound, imperforate, coded **1-18-E**
K6293245	RP-1127	**2¢ / EXCISE TAX** on 1/13th pound, imperforate, coded **1-18-E**
K6293644	RP-1127	**2¢ / EXCISE TAX** on 1/13th pound, imperforate, coded **1-18-E**
K6294094	RP-1127	**2¢ / EXCISE TAX** on 1/13th pound, imperforate, coded **1-18-E**
K6295857	RP-1127	**2¢ / EXCISE TAX** on 1/13th pound, imperforate, coded **1-18-E**
K6296307	RP-1127	**2¢ / EXCISE TAX** on 1/13th pound, imperforate, coded **1-18-E**
K6298299	RP-1127	**2¢ / EXCISE TAX** on 1/13th pound, imperforate, coded **1-18-E**
K6305964	RP-1127	**2¢ / EXCISE TAX** on 1/13th pound, imperforate, coded **1-18-E**
K6305964	RP-1127	**2¢ / EXCISE TAX** on 1/13th pound, imperforate, coded **1-18-E**
K6309128	RP-1127	**2¢ / EXCISE TAX** on 1/13th pound, imperforate, coded **1-18-E**
K6309123	RP-1127	**2¢ / EXCISE TAX** on 1/13th pound, imperforate, coded **1-18-E**
K6309423	RP-1127	**2¢ / EXCISE TAX** on 1/13th pound, imperforate, coded **1-18-E**
K6311911	RP-1127	**2¢ / EXCISE TAX** on 1/13th pound, imperforate, coded **1-18-E**

This ***red ink*** format was switched to ***black ink*** in December 1942 when their supply of red ink was exhausted. How does that fit in with the central block of black surcharges shown below? Were they temporarily left without red ink? I had felt that over this six month interval they were purchasing the general distribution BABN surcharged **RP-1174** - however check the next section where "Tuckett Tobacco" usage of **RP-1174** does not begin until November 1942. The control numbering amounts to (**6311911** - **6236499**) = 75,412 strips, which does not seem to be sufficient to

cover six month's production. For general distribution under the 1942 Budget BABN surcharged the imperforate **RP-884** with their familiar dark blue three-line 3 and 2 mm. Gothic surcharge **2¢ / EXCISE / TAX** as **RP-1174**.

RP-1174 - **2¢ / EXCISE / TAX** on 1/13th pound, imperforate, control **K6409137**

K6409137★		RP-1174	**2¢ / EXCISE / TAX** on 1/13th pound, imperforate
K6417301	08/42	RP-1174	**2¢ / EXCISE / TAX** on 1/13th pound, imperforate, coded **4-50E / C.H.2**
K6661990★		RP-1174	**2¢ / EXCISE / TAX** on 1/13th pound, imperforate, coded **13-10-D**
K6787322		RP-1174	**2¢ / EXCISE / TAX** on 1/13th pound, imperforate, coded **13-10-D**
K6840318		RP-1174	**2¢ / EXCISE / TAX** on 1/13th pound, imperforate
K6940325	09/42	RP-1174	**2¢ / EXCISE / TAX** on 1/13th pound, imperforate, coded **1-23D / CMC**
K6941152	09/42	RP-1174	**2¢ / EXCISE / TAX** on 1/13th pound, imperforate, coded **1-23D / CMC**
K6968859	10/42	RP-1174	**2¢ / EXCISE / TAX** on 1/13th pound, imperforate, coded **1-23D / AMD**
K7108952	11/42	RP-1174	**2¢ / EXCISE / TAX** on 1/13th pound, imperforate, coded **11 / 1-18-E**
K7111805	11/42	RP-1174	**2¢ / EXCISE / TAX** on 1/13th pound, imperforate, coded **11 / 1-18-E**
K7123022	11/42	RP-1174	**2¢ / EXCISE / TAX** on 1/13th pound, imperforate, coded **11 / 1-18-E**
K7129729	11/42	RP-1174	**2¢ / EXCISE / TAX** on 1/13th pound, imperforate, coded **1-18-E / CMD**
K7133819	12/42	RP-1174	**2¢ / EXCISE / TAX** on 1/13th pound, imperforate, coded **1-18-E / CMD**
K7136819	12/42	RP-1174	**2¢ / EXCISE / TAX** on 1/13th pound, imperforate, coded **1-18-E / CMD**
K7136614	12/42	RP-1174	**2¢ / EXCISE / TAX** on 1/13th pound, imperforate, coded **1-18-E / CMD**
K7136819	12/42	RP-1174	**2¢ / EXCISE / TAX** on 1/13th pound, imperforate, coded **1-18-E / CMD**
K7143437	12/42	RP-1174	**2¢ / EXCISE / TAX** on 1/13th pound, imperforate, coded **1-18-E / CMD**
K7196458	09/42	RP-1174	**2¢ / EXCISE / TAX** on 1/13th pound, imperforate, coded **4-50E / C.C.2**
K7196954	09/42	RP-1174	**2¢ / EXCISE / TAX** on 1/13th pound, imperforate, coded **4-50E / C.C.2**
K7200434	09/42	RP-1174	**2¢ / EXCISE / TAX** on 1/13th pound, imperforate, coded **4-50E / C.C.2**
K7217943	09/42	RP-1174	**2¢ / EXCISE / TAX** on 1/13th pound, imperforate, coded **4-50E / C.C.2**
K7735749	02/43	RP-1174	**2¢ / EXCISE / TAX** on 1/13th pound, imperforate, coded **1-18-E / BOA**
K7735895	02/43	RP-1174	**2¢ / EXCISE / TAX** on 1/13th pound, imperforate, coded **1-18-E / BOA**
K7737817	02/43	RP-1174	**2¢ / EXCISE / TAX** on 1/13th pound, imperforate, coded **1-18-E / BOA**
K7739394	02/43	RP-1174	**2¢ / EXCISE / TAX** on 1/13th pound, imperforate, coded **1-18-E / BOA**
K7739478	02/43	RP-1174	**2¢ / EXCISE / TAX** on 1/13th pound, imperforate, coded **1-18-E / BOA**
K7741575	02/43	RP-1174	**2¢ / EXCISE / TAX** on 1/13th pound, imperforate, coded **1-18-E / BOA**

The "Royal Canadian Tobacco" date code **C. C. 2** (since it follows **C. H. 2**) was possibly a substitute replacing the somewhat indefinite **C. I. 2** for September 1942. It could not be mistaken by the excise tax collector for March 1942, as the excise tax was not in force at that date. Another possibility is that "Royal Canadian" switched to the *fiscal year* for sheets obtained *under* the1942 Budget, whence **C.C.2** could be read as the *third month* of the *third* quarter - or September 1942.

When the Budget of March 3rd 1943 doubled the excise tax to 2¢ per ounce (or fraction thereof) "Tuckett Tobacco", Hamilton, re-surcharged *on-hand* imperforate sheets of **RP-1174** with a 6 mm. light blue Roman **4c** plus a twin compressed superscript Gothic *killer* **XX** preceded by **1-18-E** as the provisional **RP-1409**. The earlier variant **RP-1408** exhibits a 4 mm. **4c** re-surcharge. The tobacco was added *excise tax payable* when delivered for consumption.

RP-1408 - **1-18-E** **4c** **XX** over **2¢ / EXCISE / TAX** on 1/13th pound, imperforate, control **K7770272**
The "Tuckett Tobacco", Hamilton, light blue 4 mm. re-surcharge of **RP-1174** for the March 1943 Budget

K7770272★		RP-1408	**1-18-E** **4c** **XX** 4 mm. over **2¢ / EXCISE / TAX** on 1/13th pound, imperforate

K7781068	RP-1408	1-18-E	**4c**	XX 4 mm. over **2¢ / EXCISE / TAX** on 1/13th pound, imperforate
K7781068	RP-1408	1-18-E	**4c**	XX 4 mm. over **2¢ / EXCISE / TAX** on 1/13th pound, imperforate
K7785166	RP-1408	1-18-E	**4c**	XX 4 mm. over **2¢ / EXCISE / TAX** on 1/13th pound, imperforate
K7789219	RP-1408	1-18-E	**4c**	XX 4 mm. over **2¢ / EXCISE / TAX** on 1/13th pound, imperforate
K7784440	RP-1408	1-18-E	**4c**	XX 4 mm. over **2¢ / EXCISE / TAX** on 1/13th pound, imperforate
K7790988	RP-1408	1-18-E	**4c**	XX 4 mm. over **2¢ / EXCISE / TAX** on 1/13th pound, imperforate
K7794639	RP-1408	1-18-E	**4c**	XX 4 mm. over **2¢ / EXCISE / TAX** on 1/13th pound, imperforate
K7797399	RP-1408	1-18-E	**4c**	XX 4 mm. over **2¢ / EXCISE / TAX** on 1/13th pound, imperforate
K7794699	RP-1408	1-18-E	**4c**	XX 4 mm. over **2¢ / EXCISE / TAX** on 1/13th pound, imperforate
K7794909	RP-1408	1-18-E	**4c**	XX 4 mm. over **2¢ / EXCISE / TAX** on 1/13th pound, imperforate
K7800221	RP-1408	1-18-E	**4c**	XX 4 mm. over **2¢ / EXCISE / TAX** on 1/13th pound, imperforate
K7800339	RP-1408	1-18-E	**4c**	XX 4 mm. over **2¢ / EXCISE / TAX** on 1/13th pound, imperforate
K7807069	RP-1408	1-18-E	**4c**	XX 4 mm. over **2¢ / EXCISE / TAX** on 1/13th pound, imperforate
K7807339	RP-1408	1-18-E	**4c**	XX 4 mm. over **2¢ / EXCISE / TAX** on 1/13th pound, imperforate

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RP-1409 - 1-18-E **4c** XX over **2¢ / EXCISE / TAX** on 1/13th pound, imperforate, control **K7812355**
The "Tuckett Tobacco", Hamilton, light blue 6 mm. re-surcharge of **P-707** for the March 1943 Budget

K7811355	RP-1409	1-18-E	**4c**	XX 6 mm. over **2¢ / EXCISE / TAX** on 1/13th pound, imperforate
K7814540	RP-1409	1-18-E	**4c**	XX 6 mm. over **2¢ / EXCISE / TAX** on 1/13th pound, imperforate
K7816805	RP-1409	1-18-E	**4c**	XX 6 mm. over **2¢ / EXCISE / TAX** on 1/13th pound, imperforate
K7814510	RP-1409	1-18-E	**4c**	XX 6 mm. over **2¢ / EXCISE / TAX** on 1/13th pound, imperforate
K7812355★	RP-1409	1-18-E	**4c**	XX 6 mm. over **2¢ / EXCISE / TAX** on 1/13th pound, imperforate
K7812650	RP-1409	1-18-E	**4c**	XX 6 mm. over **2¢ / EXCISE / TAX** on 1/13th pound, imperforate
K7814483	RP-1409	1-18-E	**4c**	XX 6 mm. over **2¢ / EXCISE / TAX** on 1/13th pound, imperforate
K7815842	RP-1409	1-18-E	**4c**	XX 6 mm. over **2¢ / EXCISE / TAX** on 1/13th pound, imperforate
K7816109	RP-1409	1-18-E	**4c**	XX 6 mm. over **2¢ / EXCISE / TAX** on 1/13th pound, imperforate
K7816200	RP-1409	1-18-E	**4c**	XX 6 mm. over **2¢ / EXCISE / TAX** on 1/13th pound, imperforate
K7818085	RP-1409	1-18-E	**4c**	XX 6 mm. over **2¢ / EXCISE / TAX** on 1/13th pound, imperforate
K7819814	RP-1409	1-18-E	**4c**	XX 6 mm. over **2¢ / EXCISE / TAX** on 1/13th pound, imperforate
K7821494	RP-1409	1-18-E	**4c**	XX 6 mm. over **2¢ / EXCISE / TAX** on 1/13th pound, imperforate
K7821743	RP-1409	1-18-E	**4c**	XX 6 mm. over **2¢ / EXCISE / TAX** on 1/13th pound, imperforate
K7822502	RP-1409	1-18-E	**4c**	XX 6 mm. over **2¢ / EXCISE / TAX** on 1/13th pound, imperforate

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When the Budget of March 3rd 1943 doubled the excise tax to 2¢ per ounce or fraction thereof, BABN re-surcharged **RP-1174** with their 3 mm. Gothic **4¢**, plus the three horizontally stacked 7 mm. *killer lines*, as **RP-1584**.

RP-1584 - 4¢ over 2¢ / EXCISE / TAX on 1/13th pound, imperforate, control K8525519 - used but uncoded

K8335861★	RP-1584	**4¢** over **2¢ / EXCISE / TAX** on 1/13th pounds, imperforate, rollered **18-10-D**
K8416083	RP-1584	**4¢** over **2¢ / EXCISE / TAX** on 1/13th pounds, imperforate
K8470383	RP-1584	**4¢** over **2¢ / EXCISE / TAX** on 1/13th pounds, imperforate, coded **1-18-E**
K8474094	RP-1584	**4¢** over **2¢ / EXCISE / TAX** on 1/13th pounds, imperforate, coded **1-18-E**
K8474970	RP-1584	**4¢** over **2¢ / EXCISE / TAX** on 1/13th pounds, imperforate, coded **1-18-E**
K8475090	RP-1584	**4¢** over **2¢ / EXCISE / TAX** on 1/13th pounds, imperforate, coded **1-18-E**
K8475202	RP-1584	**4¢** over **2¢ / EXCISE / TAX** on 1/13th pounds, imperforate, coded **1-18-E**
K8476763	RP-1584	**4¢** over **2¢ / EXCISE / TAX** on 1/13th pounds, imperforate, coded **1-18-E**
K8476913	RP-1584	**4¢** over **2¢ / EXCISE / TAX** on 1/13th pounds, imperforate, coded **1-18-E**
K8525519★	RP-1584	**4¢** over **2¢ / EXCISE / TAX** on 1/13th pounds, imperforate

Under the March 1943 Budget *company* re-surcharges were only made on their current stock, and out-dated sheets were no longer purchased from Ottawa for re-surcharging, since Chris Ryan reports that the accounting procedure changed in 1943, and the companies were no longer required to purchase their excise tax stamps *up-front* from Ottawa, but paid excise tax on their monthly production figures by the end of the following month. Ottawa now supplied *payment deferred* excise tax stamps upon demand, and there was little incentive to make company re-surcharges, except to keep production running, or as a service to Ottawa.

--- The dark blue Gothic overprints - for the March 1943 Budget ---

Due to wartime restrictions on packaging of sizes smaller than 1/12th pounds, there was no ***4¢ - EXCISE / TAX*** surcharged 1/13th pound "Series of 1942" strip issued for the Budget of March 1943. The first listed use of the "Series of 1942" *surcharge- free* 1/13th pound strip **RP-1767** does not occur until about 1948.

When the Budget of March 3rd 1943 doubled the excise tax to 2¢ per ounce (or fraction thereof) BABN had re-surcharged **RP-1174** with their usual 3 mm. Gothic **4¢**, plus the three stacked 7 mm. *killer lines*, as **RP-1584**.

With the production of tobacco packages smaller than 1/12th pound restricted, the remaining now *obsolete* sheets of **RP-1584** were overprinted by BABN for use at 1/10th pounds, with a dark blue central 8 mm. Gothic **1/10**, a vertically positioned 4 mm. Gothic killer **1/10** at the ends as **RP-1633**. The control numbers had been previously added to the base strip **RP-884** and thus continue the 1/13th pound sequence.

RP-1633 - 1/10 on 4¢ over 2¢ / EXCISE / TAX on 1/13th pound, imperforate, control K8780092
Roller coded **6-10D / COB** by "Imperial Tobacco", Montreal, in June 1943

K8771777	06/43	RP-1633	**1/10** on **4¢** over **2¢ / EXCISE / TAX** on 1/13th lb., coded **6-10D / COB**
K8780092★	06/43	RP-1633	**1/10** on **4¢** over **2¢ / EXCISE / TAX** on 1/13th lb., coded **6-10D / COB**
K8785000	06/43	RP-1633	**1/10** on **4¢** over **2¢ / EXCISE / TAX** on 1/13th lb., coded **6-10D / COB**
K8785490	06/43	RP-1633	**1/10** on **4¢** over **2¢ / EXCISE / TAX** on 1/13th lb., coded **6-10D / COB**
K8950330★	06/43	RP-1633	**1/10** on **4¢** over **2¢ / EXCISE / TAX** on 1/13th lb., coded **6-10D / COB**
K8980960	06/43	RP-1633	**1/10** on **4¢** over **2¢ / EXCISE / TAX** on 1/13th lb., coded **6-10D / COB**

As can be seen from the continuation of the 1/13th pound control sequence, for the March 1943 Budget BABN, before the package size restrictions of 1943were promulgated, had also prepared the **4¢ / EXCISE / TAX** surcharge on

1/13th pounds as the ***unlisted*** **RP-1650**.

With the manufacture tobacco sizes smaller than 1/12th pounds for the duration of the war, these sheets of **RP-1650** were overprinted by BABN with a central Gothic **1/10**, plus a vertically positioned 4 mm. Gothic killer **1/10** at the ends, as **RP-1693**. The control numbers are in the 1/13th pound sequence since they had been printed as **RP-1650**.

RP-1693 - **1/10** over **4¢ / EXCISE / TAX** on 1/13th pound, imperforate, control **K9070239**
Mimeographed **1-10-D-7-43** by "Macdonald Tobacco", Montreal, in July 1943

K9005193	07/43	RP-1693	**1/10** over **4¢ / EXCISE / TAX** on 1/13th pound, mimeo **1-10-D-7-43**
K9042156	07/43	RP-1693	**1/10** over **4¢ / EXCISE / TAX** on 1/13th pound, mimeo **1-10-D-7-43**
K9042606	07/43	RP-1693	**1/10** over **4¢ / EXCISE / TAX** on 1/13th pound, mimeo **1-10-D-7-43**
K9070239★	07/43	RP-1693	**1/10** over **4¢ / EXCISE / TAX** on 1/13th pound, mimeo **1-10-D-7-43**
K9160563	07/43	RP-1693	**1/10** over **4¢ / EXCISE / TAX** on 1/13th pound, mimeo **1-10-D-7-43**
K9208187	07/43	RP-1693	**1/10** over **4¢ / EXCISE / TAX** on 1/13th pound, mimeo **1-10-D-7-43**
K9333854★	07/43	RP-1693	**1/10** over **4¢ / EXCISE / TAX** on 1/13th pound, mimeo **1-10-D-7-43**
K9460464	07/43	RP-1693	**1/10** over **4¢ / EXCISE / TAX** on 1/13th pound, mimeo **1-10-D-7-43**
K9562824	07/43	RP-1693	**1/10** over **4¢ / EXCISE / TAX** on 1/13th pound, coded **6-10D / AOC**
K9776464	07/43	RP-1693	**1/10** over **4¢ / EXCISE / TAX** on 1/13th pound, mimeo **1-10-D-7-43**
K9807071	07/43	RP-1693	**1/10** over **4¢ / EXCISE / TAX** on 1/13th pound, mimeo **1-10-D-7-43**
K9929260	07/43	RP-1693	**1/10** over **4¢ / EXCISE / TAX** on 1/13th pound, mimeo **1-10-D-7-43**
L0066046	07/43	RP-1693	**1/10** over **4¢ / EXCISE / TAX** on 1/13th pound, coded **6-10D / AOC**
L0699093	07/43	RP-1693	**1/10** over **4¢ / EXCISE / TAX** on 1/13th pound, mimeo **1-10-D-7-43**
L0759527	07/43	RP-1693	**1/10** over **4¢ / EXCISE / TAX** on 1/13th pound, mimeo **1-10-D-7-43**
L0866153	07/43	RP-1693	**1/10** over **4¢ / EXCISE / TAX** on 1/13th pound, mimeo **1-10-D-7-43**

Legislation subsequent to the March 1943 Budget, as a wartime economy measure, restricted packaging of tobacco to sizes equal to, or greater than, 1/12th pound.

Note: apparently this was the end of the control number sequence on 1/13th pounds

The control numbers on the 1/13th pound strip have run through the 12 lettered alphabetic sequence from **0000001** to **K9999999** (omitting "**I**"), and have continued to at least **L0866153**, so at that point the 1/13th pound grand total was 120,866,153 strips.

Note: each alphabetic letter sequence covers 10,000,000 strips

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In August 1943, *virgin* imperforate 1/13th pound *control-free* sheets of **RP-884** were overprinted to 1/10th pounds by BABN with a central Gothic **1/10**, with a vertical 4 mm. Gothic killer **1/10** at the ends, plus the requisite **4¢ / EXCISE / TAX**

surcharge. These I have catalogued as **RP-1693a** - since they were ***control numbered in the 1/10th pound sequence***.

RP-1693a - **1/10** and **4¢ / EXCISE / TAX** on 1/13th pound, imperforate, control **M2475617**
Roller coded **6-10D / BOC** by "Imperial Tobacco", Montreal, in August 1943 - **WANTED!**

M2475617	08/43	RP-1693a	**1/10** and **4¢ / EXCISE / TAX** on 1/13th pound, rollered **6-10D / BOC**
M2501828	08/43	RP-1693a	**1/10** and **4¢ / EXCISE / TAX** on 1/13th pound, imperforate
M2504200	08/43	RP-1693a	**1/10** and **4¢ / EXCISE / TAX** on 1/13th pound, imperforate

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File path is [c:\ CR - STAMPS \ RP_STAMPS \ 1935 - Series C \ 1-13 pound],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
August 23rd 2013 - JBH